

STATE OF NEBRASKA  
DEPARTMENT OF INSURANCE  
ANNUAL TAX RETURN FOR YEAR ENDING DECEMBER 31, \_\_\_\_\_

**Foreign/Alien Property and Casualty Insurers,**  
**Reciprocal Insurance Exchanges**

**Must be attached to the tax return:**

- NE Business Page of the \_\_\_\_ Annual Statement
- Schedule T of the \_\_\_\_ Annual Statement
- Check made payable to Nebraska Dept. of Insurance

**Mail tax return and check to:**

Nebraska Department of Insurance  
941 "O" Street, Suite 400  
Lincoln, NE 68508-3639

**COMPANY INFORMATION**

Nebraska Co. I.D. No.	Contact Person
NAIC No.	E-Mail Address
Federal Tax I.D. No.	Telephone

Company Name \_\_\_\_\_

Street Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Organized Under the Laws of \_\_\_\_\_

**TYPE OF INSURER (Select One):**

\_\_\_\_\_ Property and Casualty Company

\_\_\_\_\_ Reciprocal Insurance Exchange

**SECTION I - SIGNATURE OF FISCAL OFFICER OF COMPANY**

State of \_\_\_\_\_ )  
County of \_\_\_\_\_ )ss

I, \_\_\_\_\_, being duly sworn on oath say that I am \_\_\_\_\_

of the \_\_\_\_\_ Insurance Company of the State of \_\_\_\_\_

and that the tax statement is correctly computed in accordance with the foregoing instructions.

\_\_\_\_\_  
(Signature)

Subscribed and sworn to before me, a Notary Public, this \_\_\_\_\_ day of \_\_\_\_\_ 20 \_\_\_\_\_

\_\_\_\_\_  
(Notary Public)

## SECTION II - PREMIUM TAX

### GROUP ACCIDENT AND HEALTH PREMIUMS

		NEBRASKA BASIS	STATE OF DOMICILE BASIS
1.	Gross direct premiums received on Nebraska business	.00	.00
2.	Credit (group) premiums received on Nebraska business	.00	.00
3.	Dividends paid or credited to policyholders	.00	.00
4.	Other deductions applicable to state of domicile (Itemize on a separate schedule. Do not include tax deductions applicable under Line 26A and 26B)	.00	.00
5.	Net taxable premiums (Line 1 plus Line 2 minus Line 3 and Line 4)	.00	.00
6.	Tax rate applicable		
7.	<b>Tax (Multiply Line 5 by Line 6)</b>	.00	.00

### CREDIT INDIVIDUAL & ALL OTHER ACCIDENT AND HEALTH PREMIUMS

8.	Gross direct premiums received on Nebraska business	.00	.00
9.	Dividends paid or credited to policyholders	.00	.00
10.	Other deductions applicable to state of domicile. (Itemize on a separate schedule. Do not include tax deductions applicable under Line 26A and 26B)	.00	.00
11.	Net taxable premiums (Line 8 minus Line 9 and Line 10)	.00	.00
12.	Tax rate applicable		
13.	<b>Tax (Multiply Line 11 by Line 12)</b>	.00	.00

ALL OTHER PREMIUMS			
		NEBRASKA BASIS	STATE OF DOMICILE BASIS
14.	Gross direct premiums received on Nebraska business	.00	.00
15.	Dividends paid or credited to policyholders	.00	.00
16.	Other deductions applicable to state of domicile. (Itemize on a separate schedule. Do not include tax deductions applicable under Line 26A and 26B)	.00	.00
17.	Net taxable premiums (Line 14 minus Line 15 and Line 16)	.00	.00
18.	Tax rate applicable		
19.	Tax (Multiply Line 17 by Line 18)	.00	.00
20.	Premium tax (Sum of Line 7, Line 13 and Line 19)	.00	.00
21.	*Franchise Tax		.00
22.	Other tax (Include calculations on a separate schedule)	.00	.00
23.		.00	.00
24.		.00	.00
25.	Total premium tax (Sum of Lines 20 through 24)	.00	.00
26.	Tax deductions: (See Instructions) A. Guaranty fund assessments	.00	.00
	B. Community development	.00	.00
27.	Total tax deductions (Sum of Lines 26A and 26B)	.00	.00
28.	<b>NET PREMIUM TAX (LINE 25 MINUS LINE 27, IF LESS THAN ZERO, ENTER ZERO)</b>	.00	.00

**\*FRANCHISE TAX – Those companies whose state of domicile imposes a franchise tax in addition to premium tax or in lieu of a premium tax, attach on a separate schedule the tax form and/or computation of the franchise tax.**

SECTION III - FIRE INSURANCE TAX							
A	B	C	D	E	F	G	H
Line of Business	Total Direct Premiums	Less Dividends	Net Direct Premiums	Nebraska Percent of Fire	Nebraska Fire Tax Premium	Domicile Percent of Fire	State of Domicile Fire Tax Premium
Fire					.00		.00
Crop Hail					.00		.00
Farmowners M.P.					.00		.00
Homeowners M.P.					.00		.00
Commercial M.P. (See Note 1 Below)					.00		.00
Ocean Marine					.00		.00
Inland Marine					.00		.00
Auto Physical Damage					.00		.00
Aircraft					.00		.00
Other					.00		.00
					.00		.00
					.00		.00
					.00		.00

**Note 1: Line 5.1 from the Direct Business Page (non-liability portion)**

29.	Total taxable premium	.00		.00
30.	Tax rate applicable			
31.	Fire insurance tax (Multiply Line 29 by Line 30)	.00		.00
32.	Other fire tax (Itemize, include calculations on a separate schedule)	.00		.00
33.		.00		.00
34.		.00		.00
35.	<b>TOTAL FIRE INSURANCE TAX (SUM OF LINES 31 THROUGH 34, IF LESS THAN ZERO, ENTER ZERO)</b>	.00		.00

SECTION IV – WORKERS’ COMPENSATION COURT CASH FUND TAX			
		NEBRASKA BASIS	STATE OF DOMICILE BASIS
36.	Gross Direct Premiums (Workers Compensation)	.00	.00
37.	Tax rate applicable		
38.	<b>TAX (MULTIPLY LINE 36 BY LINE 37, IF LESS THAN ZERO, ENTER ZERO)</b>	.00	.00

### SECTION V - FEES

		(1) NEBRASKA BASIS	(2) STATE OF DOMICILE BASIS	(3) GREATER OF COLUMN 2 OR 3
39.	Renewal of Certificate of Authority	.00	.00	.00
40.	Filing Annual Statement	.00	.00	.00
41.	Insurance Fraud Fee	.00	.00	.00
42.	Other fees (Itemize)	.00	.00	.00
43.		.00	.00	.00
44.	Total fees (Sum of Lines 39 through 43, Column 3)	.00		

### SECTION VI – SUMMARY OF TAXES AND FEES

		NEBRASKA BASIS	STATE OF DOMICILE BASIS
45.	Premium tax (Line 28)	.00	.00
46.	Fire insurance tax (Line 35)	.00	.00
47.	Workers' Compensation Court Cash Fund Tax (Line 38)	.00	.00
48.	Total taxes (Sum of Lines 45 through 47)	.00	.00
49.	Total taxes (Line 48, Greater of Nebraska basis or state of domicile basis)	.00	
50.	Total fees (Line 44)	.00	
51.	Total taxes and fees (Line 49 plus Line 50)	.00	
52.	Prepayments (April 15, June 15, September 15)	.00	
53.	Unapplied credit balance	.00	
54.	Total prepayments and unapplied credits (Line 52 plus Line 53)	.00	
55.	Balance due (If Line 51 is greater than Line 54, enter amount. Enclose payment of this amount).	.00	
56.	Overpayment (If Line 54 is greater than Line 51, enter amount here)	.00	
57.	Amount to be refunded	.00	
58.	Amount to be credited to _____ prepayment	.00	

**NOTE: PLEASE ATTACH A COPY OF THE WISCONSIN FIRE DEPARTMENT DUES REPORT, NEBRASKA RETALIATORY CALCULATION AND THE SCHEDULE OF TAXES AND FEES.**

CHECKLIST		
	YES	NO
Copy of Schedule T of ____ Annual Statement Attached?		
Copy of the Nebraska Business Page of the ____ Annual Statement Attached?		
Check payable to Nebraska Department of Insurance Attached?		
Tax Return is Signed and Notarized?		